

Free State: Lejweleputswa(DC18) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Lejweputswa (DC 16) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/20)										
Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	8 093	5 076	3 740	3 740	3 740	13 201	2 700	2 835	2 977
Transfers recognised - operational	-	78 568	88 139	92 672	91 972	91 972	70 748	95 775	99 454	103 142
Other own revenue	-	562	943	255	255	255	501	115	121	127
Total Revenue (excluding capital transfers and contributions)	-	87 223	94 158	96 667	95 967	95 967	84 450	98 590	102 410	106 246
Employee costs	-	29 662	35 937	44 565	44 861	44 861	39 357	44 664	46 424	48 745
Remuneration of councillors	-	6 860	7 260	9 659	9 659	9 659	8 190	8 996	9 445	9 918
Depreciation & asset impairment	-	-	3 458	3 300	3 300	3 300	-	3 465	3 638	3 820
Finance charges	-	4 633	4 169	3 301	3 272	3 272	1 599	3 080	2 841	2 583
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	5 345	8 308	7 000	17 874	17 874	6 763	9 150	5 000	5 000
Other expenditure	-	24 531	24 991	24 884	30 128	30 128	30 492	30 561	33 206	35 576
Total Expenditure	-	71 032	84 124	92 709	109 094	109 094	86 401	99 916	100 554	105 642
Surplus/(Deficit)	-	16 191	10 034	3 958	(13 127)	(13 127)	(1 951)	(1 326)	1 856	604
Transfers recognised - capital	-	-	-	-	750	750	-	-	-	-
Contributions recognised - capital & contributed assets	-	2 097	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604
Capital expenditure & funds sources										
Capital expenditure	-	18 897	13 124	16 240	20 306	20 306	8 951	8 175	260	274
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	16 933	5 960	7 686	-	-	63	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 964	7 165	8 554	20 306	20 306	8 888	8 175	260	274
Total sources of capital funds	-	18 897	13 124	16 240	20 306	20 306	8 951	8 175	260	274
Financial position										
Total current assets	-	56 836	55 160	45 426	56 088	56 088	754 786	37 071	35 071	32 071
Total non current assets	-	22 440	38 908	11 070	59 476	59 476	454 594	4 710	(3 378)	(3 546)
Total current liabilities	-	7 272	11 023	4 818	6 154	6 154	103 504	6 257	5 917	5 955
Total non current liabilities	-	21 253	20 052	19 101	20 052	20 052	240 985	18 337	16 550	14 965
Community wealth/Equity	-	50 750	62 993	32 577	89 359	89 359	864 892	17 187	9 226	7 605
Cash flows										
Net cash from (used) operating	-	-	13 099	24 783	24 783	24 783	(1 379)	5 793	7 053	6 064
Net cash from (used) investing	-	-	(13 124)	(16 192)	(16 192)	(16 192)	11 211	(8 175)	(260)	(274)
Net cash from (used) financing	-	-	(1 374)	(4 633)	(4 633)	(4 633)	(6 124)	-	-	-
Cash/cash equivalents at the year end	-	-	5 009	44 364	44 364	44 364	3 715	(2 382)	4 411	10 201
Cash backing/surplus reconciliation										
Cash and investments available	-	52 408	50 009	41 000	51 009	51 009	708 936	32 000	30 000	27 000
Application of cash and investments	-	(1 061)	106 626	(957 233)	(1 319 201)	(1 319 201)	51 867	4 588	(863)	(1 029)
Balance - surplus (shortfall)	-	53 469	(56 617)	998 233	1 370 210	1 370 210	657 068	27 412	30 863	28 029
Asset management										
Asset register summary (WDV)	-	18 897	13 124	16 240	20 306	20 306	8 951	8 175	260	274
Depreciation & asset impairment	-	-	3 458	3 300	3 300	3 300	-	3 465	3 638	3 820
Renewal of Existing Assets	-	-	-	1 500	825	825	-	-	-	-
Repairs and Maintenance	446	739	724	1 326	1 225	1 225	-	1 603	1 560	1 637
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Free State: Lejweleputswa(DC18) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Fi

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	87 554	93 613	69 150	95 967	95 967	97 800	101 410	105 396
Executive & Council			77 899	86 145	42 366	90 972	90 972	93 735	97 204	101 042
Budget & Treasury Office			9 071	7 468	14 121	4 995	4 995	4 065	4 206	4 354
Corporate Services			584		12 663					
<i>Community and Public Safety</i>		-	39	-	3 244	-	-	-	-	-
Community & Social Services			39		3 244					
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	1 726	544	23 033	750	750	790	1 000	850
Planning and Development			767	544	4 860	750	750	790	1 000	850
Road Transport			882		6 692					
Environmental Protection			76		11 481					
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4				1 240					
Total Revenue - Standard	2	-	89 319	94 158	96 667	96 717	96 717	98 590	102 410	106 246
Expenditure - Standard										
<i>Governance and Administration</i>		-	51 292	63 689	62 770	81 346	81 346	73 519	71 902	75 128
Executive & Council			33 708	43 260	42 367	54 923	54 923	46 187	44 338	46 189
Budget & Treasury Office			8 306	12 375	7 470	13 403	13 403	14 140	14 264	14 915
Corporate Services			9 278	8 054	12 933	13 020	13 020	13 192	13 300	14 024
<i>Community and Public Safety</i>		-	4 913	4 038	5 667	16 752	16 752	4 914	5 002	5 300
Community & Social Services			4 521	4 038	3 244	5 483	5 483	4 914	5 002	5 300
Sport And Recreation										
Public Safety			392		2 423					
Housing										
Health						11 269	11 269			
<i>Economic and Environmental Services</i>		-	13 372	15 215	23 033	9 036	9 036	20 323	21 397	22 353
Planning and Development			5 329	6 633	4 860	9 036	9 036	9 444	9 780	10 407
Road Transport			529		6 692					
Environmental Protection			7 515	8 582	11 481			10 879	11 617	11 946
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4		1 455	1 182	1 240	1 960	1 960	1 160	2 253	2 861
Total Expenditure - Standard	3	-	71 032	84 124	92 709	109 094	109 094	99 916	100 554	105 642
Surplus/(Deficit) for the year		-	18 288	10 034	3 958	(12 377)	(12 377)	(1 326)	1 856	604

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Lejweleputswa(DC18) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	8 093	5 076	3 740	3 740	3 740	13 201	2 700	2 835	2 977
Interest earned - outstanding debtors		-	374	342	240	240	240	411	100	105	110
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	78 568	88 139	92 672	91 972	91 972	70 748	95 775	99 454	103 142
Other own revenue	2	-	87	601	15	15	15	96	15	16	17
Gains on disposal of PPE		-	100	-	-	-	-	(6)	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	87 223	94 158	96 667	95 967	95 967	84 450	98 590	102 410	106 246
Expenditure By Type											
Employee related costs	2	-	29 662	35 937	44 565	44 861	44 861	39 357	44 664	46 424	48 745
Remuneration of councillors		-	6 860	7 260	9 659	9 659	9 659	8 190	8 996	9 445	9 918
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	3 458	3 300	3 300	3 300	-	3 465	3 638	3 820
Finance charges		-	4 633	4 169	3 301	3 272	3 272	1 599	3 080	2 841	2 583
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	2 107	-	-	-	15	-	-	-
Transfers and grants		-	5 345	8 308	7 000	17 874	17 874	6 763	9 150	5 000	5 000
Other expenditure	4,5	-	24 531	22 777	24 884	30 128	30 128	30 476	30 561	33 206	35 576
Loss on disposal of PPE		-	-	107	-	-	-	-	-	-	-
Total Expenditure		-	71 032	84 124	92 709	109 094	109 094	86 401	99 916	100 554	105 642
Surplus/(Deficit)											
		-	16 191	10 034	3 958	(13 127)	(13 127)	(1 951)	(1 326)	1 856	604
Transfers recognised - capital		-	-	-	-	750	750	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	2 097	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Lejweleputswa(DC18) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Capital Expenditure - Standard											
Governance and Administration		-	1 816	7 111	4 320	4 266	4 266	4 850	2 045	221	233
Executive & Council			1 568	6 416	4 290	3 956	3 956	4 591	340	211	222
Budget & Treasury Office			170	96	30	60	60	51	170	11	11
Corporate Services			78	598		250	250	207	1 535		
Community and Public Safety		-	2 867	3 888	4 234	15 979	15 979	3 912	6 070	8	8
Community & Social Services			2 495	3 888	4 234	15 729	15 729	3 912	6 020	8	8
Sport And Recreation											
Public Safety			372			250	250				
Housing											
Health									50		
Economic and Environmental Services		-	14 214	2 126	7 686	62	62	189	60	32	33
Planning and Development			32	2 125	7 686	62	62	15	60	32	33
Road Transport			14 105					174			
Environmental Protection			76	1							
Trading Services		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
Other											
Total Capital Expenditure - Standard	3	-	18 897	13 124	16 240	20 306	20 306	8 951	8 175	260	274
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	5		16 933	5 960	7 686			63			
Borrowing	6										
Internally generated funds			1 964	7 165	8 554	20 306	20 306	8 888	8 175	260	274
Total Capital Funding	7	-	18 897	13 124	16 240	20 306	20 306	8 951	8 175	260	274

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Lejweleputswa(DC18) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Lejweleputswa (DC16) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/30)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash			408	5 009	1 000	1 000	1 000	125 936			
Call investment deposits	1		52 000	45 000	40 000	50 009	50 009	583 000	32 000	30 000	27 000
Consumer debtors	1			2 821	4 418	5 071	5 071	16 150	5 071	5 071	5 071
Other debtors			4 423	2 330	8	5	5	29 701			
Current portion of long-term receivables			5			3	3				
Inventory	2										
Total current assets		-	56 836	55 160	45 426	56 088	56 088	754 786	37 071	35 071	32 071
Non current assets											
Long-term receivables			22 440								
Investments											
Investment property											
Investment in Associate				0				1			
Property, plant and equipment	3			38 440	11 070	59 476	59 476	449 251	4 710	(3 378)	(3 546)
Agricultural											
Biological											
Intangible				468				5 342			
Other non-current assets											
Total non current assets		-	22 440	38 908	11 070	59 476	59 476	454 594	4 710	(3 378)	(3 546)
TOTAL ASSETS		-	79 275	94 068	56 496	115 564	115 564	1 209 381	41 781	31 693	28 525
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4		1 187	1 971		4 183	4 183	17 824	1 554	1 788	2 051
Consumer deposits											
Trade and other payables	4		3 362	9 052	1 483	1 971	1 971	85 680	4 703	4 129	3 904
Provisions			2 724		3 335						
Total current liabilities		-	7 272	11 023	4 818	6 154	6 154	103 504	6 257	5 917	5 955
Non current liabilities											
Borrowing			21 253	19 891	19 101	20 052	20 052	240 985	18 337	16 550	14 965
Provisions				161							
Total non current liabilities		-	21 253	20 052	19 101	20 052	20 052	240 985	18 337	16 550	14 965
TOTAL LIABILITIES		-	28 525	31 075	23 919	26 206	26 206	344 489	24 594	22 467	20 920
NET ASSETS	5	-	50 750	62 993	32 577	89 359	89 359	864 892	17 187	9 226	7 605
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			18 174	62 993		89 359	89 359	864 892	17 187	9 226	7 605
Reserves	4		32 577		32 577						
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	50 750	62 993	32 577	89 359	89 359	864 892	17 187	9 226	7 605

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Lejweleputswa(DC18) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Lejweleputswa (DC16) - Table A7: Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/06/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				601	3 932	3 932	3 932	10 334	15	16	17
Government - operating	1			84 774	92 687	92 687	92 687	92 672	95 775	99 454	103 142
Government - capital	1										
Interest				4 397					2 800	2 940	3 087
Dividends											
Payments											
Suppliers and employees				(65 630)	(48 092)	(48 092)	(48 092)	(70 974)	(80 717)	(87 516)	(92 599)
Finance charges				(4 169)	(17 440)	(17 440)	(17 440)	(27 574)	(3 080)	(2 841)	(2 583)
Transfers and grants	1			(6 873)	(6 304)	(6 304)	(6 304)	(5 837)	(9 000)	(5 000)	(5 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	13 099	24 783	24 783	24 783	(1 379)	5 793	7 053	6 064
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors					48	48	48	53			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments								20 000			
Payments											
Capital assets				(13 124)	(16 240)	(16 240)	(16 240)	(8 841)	(8 175)	(260)	(274)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(13 124)	(16 192)	(16 192)	(16 192)	11 211	(8 175)	(260)	(274)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing				(1 374)	(4 633)	(4 633)	(4 633)	(6 124)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(1 374)	(4 633)	(4 633)	(4 633)	(6 124)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	(1 399)	3 958	3 958	3 958	3 708	(2 382)	6 793	5 790
Cash/cash equivalents at the year begin:	2			6 408	40 406	40 406	40 406	7		(2 382)	4 411
Cash/cash equivalents at the year end:	2			5 009	44 364	44 364	44 364	3 715	(2 382)	4 411	10 201

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Lejweleputswa(DC18) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Lejweputswa(OC 10) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/20)										
Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	18 897	13 124	14 740	19 481	19 481	8 175	260	274
Infrastructure - Road Transport			14 254		4 300					
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					517					
Infrastructure		-	14 254	-	4 817	-	-	-	-	-
Community			13	42	295	6 300	6 300			
Heritage assets					2 574					
Investment properties										
Other assets	6		4 629	12 594	7 054	13 181	13 181	8 175	260	274
Agricultural assets										
Biological assets										
Intangibles				488						
<u>Total Renewal of Existing Assets</u>	2	-	-	-	1 500	825	825	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6				1 500	825	825			
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4	-	14 254	-	4 300	-	-	-	-	-
Infrastructure - Road Transport		-		-						
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	517	-	-	-	-	-
Infrastructure		-	14 254	-	4 817	-	-	-	-	-
Community		-	13	42	295	6 300	6 300	-	-	-
Heritage assets		-	-	-	2 574	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	4 629	12 594	8 554	14 006	14 006	8 175	260	274
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	488	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	18 897	13 124	16 240	20 306	20 306	8 175	260	274
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport			14 254		4 300					
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					517					
Infrastructure		-	14 254	-	4 817	-	-	-	-	-
Community			13	42	295	6 300	6 300			
Heritage assets					2 574					
Investment properties					-					
Other assets	6		4 629	12 594	8 554	14 006	14 006	8 175	260	274
Agricultural assets										
Biological assets										
Intangibles				488						
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	18 897	13 124	16 240	20 306	20 306	8 175	260	274
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>	3	-	-	3 458	3 300	3 300	3 300	3 465	3 638	3 820
<u>Repairs and Maintenance by Asset Class</u>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	3 458	3 300	3 300	3 300	3 465	3 638	3 820
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	10.2%	4.2%	4.2%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	45.5%	25.0%	25.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	9.0%	4.0%	4.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure		446	739	724	1 326	1 225	1 225	1 603	1 560	1 637
Total Repairs and Maintenance Expenditure		446	739	724	1 326	1 225	1 225	1 603	1 560	1 637

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Sanitation/Sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)										
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)										

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Free State: Lejweleputswa(DC18) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	5 009	44 364	44 364	44 364	3 715	(2 382)	4 411	10 201
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	53 469	(56 617)	998 233	1 370 210	1 370 210	657 068	27 412	30 863	28 029
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	1.0	8.3	7.0	7.0	0.8	(0.4)	0.8	1.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	18 288	10 034	3 958	(12 377)	(12 377)	(1 951)	(1 326)	1 856	604
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	(3511.9%)	21700.0%	26053.4%	26053.4%	25%	2.3%	98.4%	97.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	100.0%	100.0%	80.0%	80.0%	98.8%	100.0%	99.9%	99.9%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	16.3%	(14.1%)	14.8%	0.0%	802.8%	(88.9%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	9.2%	4.1%	4.1%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Free State: Lejweleputswa(DC18) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]Trend

Free State: Lejweleputswa(DC18) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			15 272	26 868	(21 717)	(725)	(72)	(72)	40 700	645	-	-

Free State: Lejweleputswa(DC18) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	14 254	-	4 817	-	-	-	-	-
Infrastructure - Road Transport		-	14 254	-	4 300	-	-	-	-	-
<i>Roads, Pavements, Bridges and Storm Water</i>			14 254		4 300					
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Water Reservoirs and Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Sewerage Purification and Reticulation</i>										
Infrastructure - Other		-	-	-	517	-	-	-	-	-
<i>Waste Mangement</i>										
<i>Transportation</i>										
<i>Housing</i>										
<i>Gas</i>										
<i>Other</i>					517					
Community		-	13	42	295	6 300	6 300	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing			13	42		6 300	6 300			
Buses										
Clinics										
Museums and Art Galleries										
Other					295					
Heritage Assets		-	-	-	2 574	-	-	-	-	-
Heritage Assets					2 574					
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	4 629	12 594	7 054	13 181	13 181	8 175	260	274
General Vehicles				2 587		450	450			
Specialised Vehicles		-	-	-	-	1 950	1 950	-	-	-
Plant and Equipment			372	266		162	162			
Office Equipment			342	490	354	4 604	4 604	2 175	260	274
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings			3 480	9 109	6 700	5 765	5 765			
Other			435	142		250	250	6 000		
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	488	-	-	-	-	-	-
Intangibles				488						
Total Capital Expenditure on new assets	1	-	18 897	13 124	14 740	19 481	19 481	8 175	260	274
Specialised Vehicles		-	-	-	-	1 950	1 950	-	-	-
Refuse										
Fire						1 950	1 950			
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Lejweleputswa(DC18) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure	2 									

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Lejweleputswa(DC18) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2	-	-	-	-	-	-	-	-	-
Community	3	-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles										
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'